Please staple report. Do not staple check.

Ohio Department of Taxation

Reset Form

FT 1120
Rev. 10/10

2011 Corporation Franchise Tax Report

Based upon calendar year 2010 or other taxable year beginning _____ , _____ and ending _____ , 2010.

Ohio franchise tax I.D. number *This field MUST be completed.*	Federal employer I.D. number *This field MUST be completed.*
Ohio charter or license number	NAICS code
Corporation name	
Address (if address change, check box) ☐	
City, state, ZIP code	

Caution: Most corporations are not subject to the 2011 franchise tax.

☐ **Check the box and file this report only if the taxpayer is described in Ohio Revised Code section (R.C.) 5751.01(E)(5), (6), (7), (8) or (10).**

Check the appropriate box(es) below and see the instructions on page 6 of this form if:

☐ This report is an amended report.

☐ The taxpayer is a member of an Ohio combined report. Please list "lead" taxpayer's Ohio franchise tax I.D. # _____ .

☐ This report is an income-based exit report (see general instruction #7).

☐ This taxpayer is a qualifying holding company (see general instruction #22).

☐ This corporation is **not subject to the tax** and is claiming (i) refundable historic preservation credit, (ii) refundable motion picture credit, (iii) refundable credit for tax withheld by the Ohio Lottery Commission and/or (iv) erroneously made 2011 franchise tax payments.

Statutory Agent

☐ Check the box if both the statutory agent and address reported below are the same as were reported on last year's franchise tax report.

Name _____

Address _____

City, state, ZIP code _____

Corporate Officers

☐ Check the box if all the corporate officers reported below are the same as were reported on last year's franchise tax report.

President _____

Secretary _____

Treasurer _____

Schedule A – Net Income

Instructions for this form are on our Web site at **tax.ohio.gov.**

		Whole Dollars Only	
1. Federal taxable income (from IRS form 1120, line 28). Consolidated federal filers, see instructions	1.		00
2. Ohio Schedule B adjustments (from Schedule B, line 3). Combined franchise filers, skip to line 6	2.		00
3. Base income (line 1 plus line 2)	3.		00
4. Allocable income everywhere (from Schedule C, line 3)	4.		00
5. Apportionable income (line 3 minus line 4)	5.		00
6. Ohio separate company apportionment ratio from Schedule D, line 4 (even if a member of a combined report)	6.	.	
7. Apportioned income (line 5 multiplied by line 6 or from Ohio form FT 1120C, Schedule B (Combined), line 7)	7.		00
8. Allocable income within Ohio (from Schedule C, line 4)	8.		00
9. Income (loss) from transferor corporation. R.C. 5733.053	9.		00
10. Related entity and related member adjustments (from Schedule B-3 or Schedule B-3 (Combined)	10.		00
11. Ohio taxable income before net operating loss deduction (add lines 7, 8, 9 and 10)	11.		00
12. Ohio net operating loss deduction (attach schedule showing computation). R.C. 5733.04(I)(1)	12.		00
13. Ohio taxable income (line 11 minus line 12)	13.		00
14. Tax on net income basis (from Schedule G, line (c))	14.		00
Net Worth			
15. Net value of stock (from Schedule F, line 5)	15.		00
16. Tax on net worth basis (from Schedule G, line (d)) – not to exceed $150,000	16.		00
Computation of Total Tax			
17. Tax due before credits and payments (greater of lines 14 or 16, but not less than the minimum fee, see page 6)	17.		00
18. Tier one litter tax (from Schedule G, line (j))	18.		00
19. Total nonrefundable credits (from Schedule A-1, line 14)	19.		00
20. Amount due after nonrefundable credits (the sum of lines 17 and 18 minus line 19, but not less than minimum fee)	20.		00
21. 7.5%-13.5% grant for purchases of new manufacturing M&E **(must attach grant request form)**	21.		00
22. Tax after (i) nonrefundable credits and (ii) R.C. 122.173 grant, **but not less than minimum fee** (line 20 minus line 21)	22.		00
23. 2010 overpayment carryforward _____ plus 2011 E _____ ER _____ EX _____	23.		00
24. Refundable credits (attach applicable credit certificate)	24.		00
25. Total payments and refundable credits (add lines 23 and 24)	25.		00
26. Tax due (line 22 minus line 25)	26.		00
27. Interest _____ Penalty _____ Total interest and penalty	27.		00
28. Balance due (make check payable to Ohio Treasurer of State)	28.		00
29. Overpayment	29.		00
30. Amount of line 29 to be credited to year 2012 estimated tax (if an amended report, enter -0-)	30.		00
31. Amount of line 29 to be refunded (if an amended report, attach Ohio form FT REF)	31.		00

Mail with remittance to: Ohio Department of Taxation, P.O. Box 27, Columbus, Ohio 43216-0027

For Department Use Only	Date Received	Check Amount	Processing Code

Schedule B – Adjustments to Federal Taxable Income – R.C. 5733.04(I)

1. Additions:

a) Valuation limitation on losses from capital or 1231 assets (Ohio form FT 1120VL) ..... 1a. _____ 00
b) Losses from sale of Ohio public obligations ..... 1b. _____ 00
c) Amount claimed as a credit for taxes paid by a qualifying pass-through entity ..... 1c. _____ 00
d) Net loss from an "exempted investment" in a public utility ..... 1d. _____ 00
e) Depreciation expense adjustment from Schedule B-4, line 1 and miscellaneous federal tax adjustments ..... 1e. _____ 00
f) Distributive or proportionate share of pass-through entity expenses paid to, losses incurred from transactions with, and excess inventory costs paid to related members ..... 1f. _____ 00
g) Total additions (add lines 1a through 1f) ..... 1g. _____ 00

2. Deductions:

a) Net income from foreign sources (Schedule B-2, line 5) ..... 2a. _____ 00
b) Valuation limitation on gains from capital or 1231 assets (Ohio form FT 1120VL) ..... 2b. _____ 00
c) Dividends received (Internal Revenue Code section [I.R.C.] 243 and R.C. 5733.04(I)(7) and (I)(8)) ..... 2c. _____ 00
d) Adjustment for targeted jobs tax credit or work opportunity tax credit ..... 2d. _____ 00
e) Net interest income from exempt U.S. obligations ..... 2e. _____ 00
f) Interest on Ohio public and purchase obligations and gain from the sale of Ohio public obligations ..... 2f. _____ 00
g) Contributions to an individual development account program ..... 2g. _____ 00
h) Net income from an "exempted investment" in a public utility ..... 2h. _____ 00
i) Depreciation expense adjustment from Schedule B-4, line 19 and miscellaneous federal tax adjustments ..... 2i. _____ 00
j) Total deductions (add lines 2a through 2i) ..... 2j. _____ 00

3. Net adjustments:

Line 1g minus line 2j. If negative, put in parentheses. Enter here and on Schedule A, line 2 ..... 3. _____ 00

Schedule B-2 – Foreign Source Income Deduction – R.C. 5733.04(I)(2)

1. I.R.C. section 78 and 951 income ..... 1. _____ 00
2. Foreign dividends x 100% = ... 2. _____ 00
3. Foreign royalties x 90% = ... 3. _____ 00
4. (a) Income from technical and other services ..... _____
   (b) Reimbursed expenses for personal services performed for subsidiaries ..... _____
   (c) Line 4a minus line 4b ..... _____ X 90% = 4c. _____ 00
5. Foreign source income deduction (add lines 1, 2, 3 and 4c). Enter here and on Schedule B, line 2a ..... 5. _____ 00

Schedule B-3 – Related Entity and Related Member Adjustments

Note: If the taxpayer is a member of a combined franchise group, complete Schedule B-3 (Combined) on Ohio form FT 1120C.

1. Related entity gains (losses) from sale of investments in stock or debt. R.C. 5733.04(I)(12)(a) ..... 1. _____ 00
2. Related entity gains (losses) from sale of other intangible property. R.C. 5733.04(I)(12)(b) ..... 2. _____ 00
3. Total related entity gains (losses; add lines 1 and 2) ..... 3. _____ 00
4. Allocable portion of line 3 ..... 4. _____ 00
5. Apportionable related entity gains (losses). (Subtract line 4 from line 3.) ..... 5. _____ 00
6. Interest expense and intangible expense paid to related members. R.C. 5733.04(I)(13) and 5733.042 ..... 6. _____ 00
7. Add lines 5 and 6 ..... 7. _____ 00
8. Ohio apportionment ratio (Schedule D, line 4) ..... 8. _____ .
9. Apportioned income (multiply line 7 by line 8) ..... 9. _____ 00
10. Related entity gains (losses) allocable to Ohio ..... 10. _____ 00
11. Add excess related entity loss (if loss deducted in all states exceeds total loss). R.C. 5733.054(B) ..... 11. _____ 00
12. Excess related entity gain (if gain taxed by all states exceeds total gain). R.C. 5733.054(A) ..... 12. ( ) 00
13. Related members' net interest income and net intangible income taxed by other states. R.C. 5733.055. (Enter the lesser of (i) such income taxed by other states or (ii) the product of line 6 times line 8.) ..... 13. ( ) 00
14. Related entity and related member adjustment (add lines 9, 10, 11, 12 and 13). Enter here and on Schedule A, line 10 ..... 14. _____ 00

Schedule B-4 – Bonus Depreciation and Section 179 Adjustment

R.C. 5733.04(I)(17) and (I)(18). See the department's information releases dated Nov. 7, 2002 and July 31, 2002 – revised June 2004, available on our Web site at tax.ohio. gov.		(a) Schedule B	(b) To Schedule C Allocable to Ohio	(c) To Schedule C Allocable Everywhere
1.	Enter in column (a) of this schedule and include on Schedule B, line 1(e) the sum of (i) 5/6 of the I.R.C. section 168(k) bonus depreciation amount deductible in determining federal taxable income for the taxable year[1] and (ii) 5/6 of the "qualifying section 179 depreciation expense"[2] deductible in determining federal taxable income for the taxable year. However, if the taxpayer is a member of a combined report, enter here and include the sum on Ohio form FT 1120C, Schedule B (Combined), line 2(e).			
2.	Enter in column (b) the portion of the amount on line 1 that is related to Schedule C nonbusiness income allocable to **Ohio**.			
3.	Enter in column (c) the portion of the amount on line 1 that is related to Schedule C nonbusiness income allocable **everywhere**.			
4.	Enter in column (a) 1/5 of the amount entered on Schedule B-4, line 1 of the **2010** franchise tax report. That is, enter 1/5 the sum of (i) the I.R.C. section 168(k) bonus depreciation amount included on Schedule B-4, line 1 of the 2010 franchise tax report and (ii) the "qualifying section 179 depreciation expense" amount included on Schedule B-4, line 1 of the 2010 franchise tax report.			
5.	If on the **2010** report the taxpayer entered an amount in Schedule B-4, line 2, enter in column (b) 1/5 of that amount.			
6.	If on the **2010** report the taxpayer entered an amount in Schedule B-4, line 3, enter in column (c) 1/5 of that amount.			
7.	Enter in column (a) 1/5 of the amount entered on Schedule B-4, line 1 of the **2009** franchise tax report. That is, enter 1/5 the sum of (i) the I.R.C. section 168(k) bonus depreciation amount included on Schedule B-4, line 1 of the 2009 franchise tax report and (ii) the "qualifying section 179 depreciation expense" amount included on Schedule B-4, line 1 of the 2009 franchise tax report.			
8.	If on the **2009** report the taxpayer entered an amount in Schedule B-4, line 2, enter in column (b) 1/5 of that amount.			
9.	If on the **2009** report the taxpayer entered an amount in Schedule B-4, line 3, enter in column (c) 1/5 of that amount.			
10.	Enter in column (a) 1/5 of the amount entered on Schedule B-4, line 1 of the **2008** franchise tax report. That is, enter 1/5 the sum of (i) the I.R.C. section 168(k) bonus depreciation amount included on Schedule B-4, line 1 of the 2008 franchise tax report and (ii) the "qualifying section 179 depreciation expense" amount included on Schedule B-4, line 1 of the 2008 franchise tax report.			
11.	If on the **2008** report the taxpayer entered an amount in Schedule B-4, line 2, enter in column (b) 1/5 of that amount.			
12.	If on the **2008** report the taxpayer entered an amount in Schedule B-4, line 3, enter in column (c) 1/5 of that amount.			
13.	Enter in column (a) 1/5 the amount entered on Schedule B-4, line 1 of the **2007** franchise tax report. That is, enter 1/5 the sum of (i) the I.R.C. section 168(k) bonus depreciation amount included on Schedule B-4, line 1 of the 2007 franchise tax report and (ii) the "qualifying section 179 depreciation expense" amount included on Schedule B-4, line 1 of the 2007 franchise tax report.			
14.	If on the **2007** report the taxpayer entered an amount in Schedule B-4, line 2, enter in column (b) 1/5 of that amount.			
15.	If on the **2007** report the taxpayer entered an amount in Schedule B-4, line 3, enter in column (c) 1/5 of that amount.			

Continued on next page

Schedule B-4 – Cont.		**(a) Schedule B**	**(b) To Schedule C Allocable to Ohio**	**(c) To Schedule C Allocable Everywhere**
16.	Enter in column (a) 1/5 the amount entered on Schedule B-4, line 1 of the **2006** franchise tax report. That is, enter 1/5 of the sum of (i) the I.R.C. section 168(k) bonus depreciation amount included on Schedule B-4, line 1 of the 2006 franchise tax report and (ii) the "qualifying section 179 depreciation expense" amount included on Schedule B-4, line 1 of the 2006 franchise tax report.			
17.	If on the **2006** report the taxpayer entered an amount on Schedule B-4, line 2, enter in column (b) 1/5 of that amount.			
18.	If on the **2006** report the taxpayer entered an amount on Schedule B-4, line 3, enter in column (c) 1/5 of that amount.			
19.	Add lines 4, 7, 10, 13 and 16. Enter the sum here and include the sum on Schedule B, line 2(i). However, if the taxpayer is a member of a combined report, enter here and include the sum on Schedule B (Combined), line 2(q).			
20.	Add lines 5, 8, 11, 14 and 17.			
21.	Subtract line 20 from line 2. If the result is negative, put in parentheses. Enter here and in the **Ohio** column of Schedule C, line 1.			
22.	Add lines 6, 9, 12, 15 and 18.			
23.	Subtract line 22 from line 3. If the result is negative, put in parentheses. Enter here and in the **everywhere** column of Schedule C, line 1. However, if the taxpayer is a member of a combined report, enter here and on Schedule C (Combined), line 1.			

Endnotes for Schedule B-4 – Bonus Depreciation and Section 179 Adjustment

[1] For purposes of the 5/6 add-back for bonus depreciation and section 179 expenses, the taxpayer's bonus depreciation and section 179 expense amounts "deductible in determining federal taxable income for the taxable year" are the taxpayer's amounts expensed for federal income tax purposes adjusted by any "miscellaneous federal adjustments" (if applicable) with respect to (i) I.R.C section 168(k) bonus depreciation expense and (ii) I.R.C. section 179 depreciation expense. See the instructions for Schedule B, lines 1(e) and 2(i).

[2] "Qualifying section 179 depreciation expense" means the difference between (i) the amount of depreciation expense directly or indirectly allowed the taxpayer under I.R.C. section 179 adjusted by any "miscellaneous federal adjustments" (if applicable) with respect to I.R.C. section 179 depreciation expense, and (ii) the amount of depreciation expense directly or indirectly allowed the taxpayer under I.R.C. section 179 as that section existed on Dec. 31, 2002. See the instructions for Schedule B, lines 1(e) and 2(i) and R.C. section 5733.04(I)(17)(a)(ii).

Bonus Depreciation and Section 179 Adjustment

Addback Year	**Franchise tax report years in each of which the taxpayer deducts 1/5 of the I.R.C. section 168(k) and qualifying section 179 amounts added back on a previous year's tax report.**										
	2007	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**Total Deduction**
2006	1/5	1/5	1/5	1/5	1/5						5/5
2007		1/5	1/5	1/5	1/5	1/5					5/5
2008			1/5	1/5	1/5	1/5	1/5				5/5
2009				1/5	1/5	1/5	1/5	1/5			5/5
2010					1/5	1/5	1/5	1/5	1/5		5/5
2011						1/5	1/5	1/5	1/5	1/5	5/5

Schedule C – Allocable Income – R.C. 5733.051

Note: All income, gain, loss and expense is presumed to be apportionable business income. See instructions.

		Within Ohio	Total Everywhere
1. Amounts from Schedule B-4, lines 21 and 23	1.		
2. Nonbusiness income (attach explanation)	2.		
3. Total everywhere (if negative, put in parentheses; enter here and on Schedule A, line 4)	3.		
4. Total Ohio (if negative, put in parentheses; enter here and on Schedule A, line 8)	4.		

Schedule D – Net Income Apportionment Ratio – R.C. 5733.05(B)(2)

Note: Any request for deviation from the statutory allocation and apportionment provisions must be in writing. If the denominator of any factor is zero, the weight given to the other factors must be proportionately increased so that the total weight given to the combined number of factors used is 100%. In computing the property, payroll and sales factors do not include the portion of property, payroll and sales to the extent such portion relates to, or is used in connection with, the production of nonbusiness income.

Compute Schedule D on a separate company basis even if the taxpayer is a member of a combined report.

	(a) Within Ohio		(b) Total Everywhere		(c) Ratio (carry to six decimal places)		Weight		(d) Weighted Factor
1. Property									
(a) Owned (average cost)	_____		_____						
(b) Rented (annual rental x 8)	_____		_____						
(c) Total property	_____	÷	_____	=	_____ . _____	x	.20	=	1c. _____ . _____
2. Payroll	_____	÷	_____	=	_____ . _____	x	.20	=	2. _____ . _____
3. Sales	_____	÷	_____	=	_____ . _____	x	.60	=	3. _____ . _____

4. Total apportionment ratio (add weighted factor column (d), lines 1c, 2 and 3). Enter here and on Schedule A, line 6 and, if applicable, Schedule F, line 6 (see note in Schedule F) ..... 4. _____ . _____

Schedule D-2 – Net Worth Apportionment Ratio – R.C. 5733.05(C)(2)

Note: Complete Schedule D-2 only if the taxpayer has nonbusiness income. In apportioning net worth, adjust the numerator and denominator of the apportionment ratio from Schedule D, above, to include the portion of any real and tangible personal property, payroll and sales related to, or used in connection with, the production of nonbusiness income allocated under R.C. 5733.051.

Compute Schedule D-2 on a separate company basis even if the taxpayer is a member of a combined report.

	(a) Within Ohio		(b) Total Everywhere		(c) Ratio (carry to six decimal places)		Weight		(d) Weighted Factor
1. Property									
a) Owned (from Sched. D, line 1a)	_____		_____						
b) Adjustments	_____		_____						
c) Rented (from Sched. D, line 1b)	_____		_____						
d) Adjustments	_____		_____						
e) Total adjusted property	_____	÷	_____	=	_____ . _____	x	.20	=	1e. _____ . _____
2. Payroll									
a) From Schedule D, line 2	_____		_____						
b) Adjustments	_____		_____						
c) Total adjusted payroll	_____	÷	_____	=	_____ . _____	x	.20	=	2c. _____ . _____
3. Sales									
a) From Schedule D, line 3	_____		_____						
b) Adjustments	_____		_____						
c) Total adjusted sales	_____	÷	_____	=	_____ . _____	x	.60	=	3c. _____ . _____

4. Total apportionment ratio (add weighted factor column (d), lines 1e, 2c and 3c). Enter here and on Schedule F, line 6, even if the taxpayer is a member of a combined report. 4. _____ . _____

Schedule E — Balance Sheet

Attach to this franchise tax report a balance sheet (e.g., IRS form 1120, Schedule L) that reflects the books of the taxpayer on a separate company basis as of the beginning and the end of the taxable year.

Schedule F – Computation of Taxable Value – R.C. 5733.05(C)

Note: Taxable value is determined on a separate company basis even if the taxpayer is a member of a combined report. Multiply the taxpayer's separate company net value of stock by the taxpayer's separate company apportionment ratio.

1. Net worth (assets minus liabilities) ..... 1. _____ 00
2. Qualifying amount (if the taxpayer is a related member to a qualifying holding company) R.C. 5733.05(C)(2) ..... 2. _____ 00
3. Adjusted net worth (add lines 1 and 2) ..... 3. _____ 00
4. Exempted assets (net book value)
   (a) Civil defense shelters ..... 4a. _____ 00
   (b) Land in Ohio devoted exclusively to agriculture ..... 4b. _____ 00
   (c) Total exempted assets ..... 4c. _____ 00
5. Net value of stock (line 3 minus line 4c). Enter here and on Schedule A, line 15 ..... 5. _____ 00
6. Ohio apportionment ratio (from Schedule D or D-2, line 4, see note above) ..... 6. _____ .
7. Taxable value (multiply line 5 by line 6). Enter here and on Schedule G, lines (d) and (i) ..... 7. _____ 00

Minimum Fee Requirements

Caution: The taxpayer's nonrefundable credits and the grant for purchases of new manufacturing machinery and equipment cannot reduce the taxpayer's liability below the minimum fee.

Minimum Fee	Thresholds
$1,000	1. If the sum of the taxpayer's gross receipts from activities within and without Ohio during the taxable year equals or exceeds $5 million; **or** 2. If the total number of the taxpayer's employees within and without Ohio during the taxable year equals or exceeds 300. **Note:** In determining these thresholds, the taxpayer must include its proportionate share of the gross receipts of any pass-through entity in which the taxpayer has a direct or indirect ownership interest **and** its proportionate share of the number of employees of the pass-through entity. Gross receipts include receipts that generate business income and receipts that generate nonbusiness income.
$50	If both the taxpayer's gross receipts and number of employees are less than the thresholds above.

Instructions for Check Boxes on Page 1

- Amended report – If the amended report reflects an overpayment, attach Ohio form FT REF and see general instruction #26,"application for refund."
- Combined report – Attach Ohio forms FT 1120C and FT OTAS to the Ohio franchise tax report of the "lead" taxpayer shown in column 2 of the FT 1120C and show the lead taxpayer's Ohio franchise tax I.D. number on the line next to the check box.
- Qualifying holding company – Attach Ohio form FT QHC.
- If the corporation is no longer subject to the franchise tax because of the phase-out and the corporation is entitled to the refundable historic building preservation credit, the refundable motion picture credit, the refundable credit for tax withheld by the Ohio Lottery Commission and/or erroneously made 2011 franchise tax payments, the corporation can obtain a refund by (i) completing the taxpayer identification information and checking the sixth box in the upper right corner on page 1; (ii) completing lines 23 through 31 on page 1; (iii) completing the declaration on page 8; and (iv) filing this form with a copy of the appropriate tax credit certificate if claiming one of the refundable credits. Please do not check the box if the corporation remains subject to the franchise tax after the phase-out and the taxpayer is claiming any of these refundable credits.

Schedule G – Tax Computation Worksheet

Section 1: Franchise Tax Computation

Net Income Basis

Note: All related Ohio taxpayer corporations that as of Jan. 1 of the report year meet the ownership or control requirements to file as members of a combined report must share one $0 to $50,000 net income basis tax bracket to which the 5.1% rate applies. Such related taxpayers must share one $0 to $50,000 tax bracket regardless of whether those related taxpayer corporations actually file a combined report. See R.C. 5733.06(F). Each taxpayer's Ohio taxable income that exceeds the prorated amount is taxable at the higher franchise tax and litter tax rates. Related taxpayers must prorate the $0 to $50,000 bracket on Ohio form FT OTAS, Ohio Taxpayer Affiliation Schedule. The proration, however made, applies to both the franchise tax and the litter tax.

a) First $50,000 of Ohio taxable income (see note above) ..... _____ x .051 = a. _____ 00

b) Ohio taxable income greater than $50,000 (see note above) ..... _____ x .085 = b. _____ 00

c) Tax on net income basis. (Add lines (a) and (b). Enter here and on Schedule A, line 14.) ..... c. _____ 00

Net Worth Basis (The tax on net worth basis is not to exceed $150,000.)

d) Taxable value (from Schedule F, line 7). (Enter product here and on Schedule A, line 16.) ..... _____ x .004 = d. _____ 00

Tax Due

e) Greater of lines (c) or (d), but not less than the minimum fee. (Enter here and on Sched. A, line 17.) ..... e. _____ 00

Section 2: Litter Tax Computation

Tier One Litter Tax *(Complete tier one if the amount on line (e) is greater than the minimum fee.)*

Net Income Basis

f) First $50,000 of Ohio taxable income (see note above) ..... _____ x .0011 = f. _____ 00

g) Ohio taxable income greater than $50,000 (see note above) ..... _____ x .0022 = g. _____ 00

h) Add lines (f) and (g) ..... h. _____ 00

Net Worth Basis

i) Taxable value (from Schedule F, line 7) ..... _____ x .00014 = i. _____ 00

Tier One Litter Tax

j) Greater of lines (h) or (i) but not greater than $5,000. If the taxpayer is a member of a combined report, see Ohio form FT 1120C for limitation. Enter the total on Schedule A, line 18 ..... j. _____ 00

Schedule A-1 – Nonrefundable Credits

Credits must be claimed in the order listed. R.C. 5733.98

		Ohio Revised Code (R.C.) Section		
1.	Credit for qualifying affiliated groups (due to related entity and related member adjustments)	5733.068	1.	00
2.	Credit for recycling and litter prevention donations	5733.064	2.	00
3.	Credit for maintaining railroad crossing warning devices	5733.43	3.	00
4.	Job retention credit (attach credit certificate)	5733.0610(B)	4.	00
5.	Job training credit (carryforward amount only)	5733.42	5.	00
6.	Credit for qualified research expenses	5733.351	6.	00
7.	Credit for eligible new employees in an enterprise zone	5709.66	7.	00
8.	Ethanol plant investment credit	5733.46	8.	00
9.	Credit for grape production property	5733.32	9.	00
10.	Technology investment credit (attach credit certificate from Technology and Enterprise Advisory Board)	5733.35	10.	00
11.	Enterprise zone day care and training credits	5709.65	11.	00
12.	Research and development loan repayment credit (attach credit certificate)	5733.352	12.	00
13.	Credit for taxes paid by a qualifying pass-through entity	5733.0611	13.	00
14.	Total nonrefundable credits; enter here and on Schedule A, line 19		14.	00

Questionnaire (you must complete this schedule)

1. Corporation tax records are in care of (name, please print) _____
   Telephone number _____ E-mail address _____
2. Is this corporation a member of a consolidated U.S. 1120? ☐ Yes ☐ No. If "yes," enter the name and FEIN of the common parent:
   Name _____ FEIN _____
   and the number of corporations that are included in the consolidated U.S. group _____
3. Is the corporation currently under audit by the IRS? ☐ Yes ☐ No If yes, what years? _____
   Does the corporation currently have IRS audits under appeal? ☐ Yes ☐ No If yes, what years? _____
   What was the last year the IRS redetermined the corporation's federal taxable income? _____
4. During the taxable year, did this corporation make payments to, or receive payments from, a "related member" as defined in R.C. 5733.042? ☐ Yes ☐ No
5. During 2009 or 2010 was this corporation the survivor of a merger with another corporation that was subject to the Ohio franchise tax? ☐ Yes ☐ No
6. If you entered any nonbusiness income on page 1, line 4, indicate the state(s) to which you reported such income as business income _____
7. Is the taxpayer a "related member" to a real estate investment trust (REIT) or is a REIT a related member to the taxpayer? ☐ Yes ☐ No If "yes," please identify the REIT by name, address and FEIN _____
8. During the taxable year, did the taxpayer have a direct or indirect equity interest of 20% or more in any pass-through entity? ☐ Yes ☐ No
9. During the taxable year or any of the three preceding taxable years, did the taxpayer, directly or indirectly, participate in any tax shelter with respect to which registration is required under I.R.C. section 6111? ☐ Yes ☐ No

Declaration and signatures (an officer or managing agent of the corporation must sign this declaration)

I declare under penalties of perjury that this report (including any accompanying schedule or statement) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return and report, and that this corporation has not, during the preceding year, except as permitted by R.C. sections 3517.082, 3599.03 and 3599.031, directly or indirectly paid, used or offered, consented, or agreed to pay or use any of its money or property for or in aid of or opposition to a political party, a candidate for election or nomination to public office, or a political action committee, legislation campaign fund or organization that supports or opposes any such candidate or in any manner used any of its money for any partisan political purpose whatever, or for reimbursement or indemnification of any person for money or property so used.

▶

Date | Signature of officer or managing agent | Title

▶

Date | Signature of preparer other than taxpayer based on all information of which preparer has knowledge (see Ohio form FT 1120 general instructions, item #16). | Title